

Donna G. Borowicz, Treasurer
American Institute of Certified Public
Accountants Effective Legislation
Committee (AICPA)
Harborside Financial Center, 201 Plaza 3
Jersey City, NJ 07311

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Identification Number:

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Reference:

Year End Report (11/24/98-12/31/98)

Dear Ms. Borowicz:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B supporting Line 23 discloses contributions to Schumer '98 for "1998 Debt Retirement". Please provide the appropriate election designation in order to avoid the appearance of excessive contributions made by your committee for the 1997/1998 election cycle.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

Debbie A. Chacona

Debbie A. Chacona Senior Reports Analyst Reports Analysis Division